

EXHIBIT “72”

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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STAR AUTO SALES OF BAYSIDE, INC.	:
(d/b/a STAR TOYOTA OF BAYSIDE),	:
STAR AUTO SALES OF QUEENS, LLC	:
(d/b/a STAR SUBARU), STAR HYUNDAI LLC	:
(d/b/a STAR HYUNDAI), STAR NISSAN, INC.	:
(d/b/a STAR NISSAN), METRO CHRYSLER	:
PLYMOUTH INC. (d/b/a STAR CHRYSLER	:
JEEP DODGE), STAR AUTO SALES OF	:
QUEENS COUNTY LLC (d/b/a STAR FIAT)	:
and STAR AUTO SALES OF QUEENS	:
VILLAGE LLC (d/b/a STAR MITSUBISHI),	:
	:
Plaintiffs,	:
	:
v.	:
	:
VOYNOW, BAYARD, WHYTE	:
AND COMPANY, LLP, HUGH WHYTE,	:
RANDALL FRANZEN and ROBERT SEIBEL,	:
	:
Defendants.	:
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Case No.: 1:18-cv-5775 (ERK) (TAM)

DECLARATION OF JACQUELINE
CUTILLO

JACQUELINE CUTILLO, pursuant to 28 U.S.C. § 1746 and Local Civil Rule 1.10 of the United States District Court for the Eastern District of New York, declares as follows:

1. I have been employed by Plaintiffs (“Star”) in various administrative capacities since 2005 and I have been the Office Manager of Star since April 2017. In this capacity, your deponent is fully and personally familiar with all the facts and circumstances set forth herein.

2. This declaration is respectfully submitted in opposition to Defendants’ Motion for Partial Summary Judgment.

3. Star relied upon the expertise that Voynow, Bayard, Whyte and Company, LLP (“Voynow”) provided to Star during their consulting/contollership engagement to ensure Star’s accounting was accurate. This service was directly related to ensuring the accuracy of Star’s financial statements.

4. In addition to speaking with Voynow when they visited Star's office, Star's accounting office personnel spoke with Voynow on a monthly basis, and the conversations included Star's accounting office personnel asking Voynow questions and discussing issues that arose at prior visits and questions about daily accounting operations.

5. I declare under the penalty of perjury that the foregoing is true and correct.

Dated: May 15, 2024


Jacqueline Cutillo